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ATTORNEYS AT LAW 1050 Seventeenth Street, N.W. Suite 301

ALVORD AND ALVORD

Washington, D.C.

20036

(202) 393-2266 FAX (202) 393-2156

E-MAIL alvordlaw@aol.com

OF COUNSEL URBAN A. LESTER

SURFACE TRANSPORTATION BOARD

April 7, 2008

ELIAS C. ALVORD (1942)

ELLSWORTH C ALVORD (1964)

Anne K. Quinlan, Esquire Acting Secretary Surface Transportation Board 395 E Street, S.W. Washington, D.C. 20423-0001

Dear Ms. Quinlan:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Partial Release, dated as of April 2, 2008, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Memorandum of Assignment of Lease Agreement previously filed with the Board under Recordation Number 27052-A.

The name and address of the party to the enclosed document are:

Lessor:

Siemens Financial Services, Inc.

170 Wood Avenue South

Iselin, NJ 08830

[Lessee:

The Andersons, Inc. 480 West Dussel Drive Maumee, OH 43537]

A description of the railroad equipment covered by the enclosed document is:

1 railcar RELEASED: DOWX 6074.

A short summary of the document to appear in the index is:

Partial Release.

Also enclosed is a check in the amount of \$35.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the undersigned.

Very truly yours,

Robert W. Alvord

RWA/sem Enclosures

RECORDATION NO. 27052-APR 0 7 '08 -2 0 0 PM

PARTIAL RELEASE

KNOW ALL MEN BY THESE PRESENTS: Siemens Financias SERVICES, Inc. Hereby releases all of its right, title and interest in and to, the railcars more specifically described as follows:

DOWX 006074

The primary document(s) to which this PARTIAL release relates, are between Siemens Financial Services, Inc. (Lessor) and The Andersons, Inc. (Lessee), was recorded with the Surface Transportation Board, under Recordation Number 27052-A dated June 29, 2007.

IN WITNESS WHEREOF, Siemens Financial Services, Inc. has hereunto set its name, by its proper office thereunto duly authorized this 2 1 day of 4 pc/ 2008

by its proper outlos unexecutio duty summerized, this zet day or myric 2008.
Siemens Financial Services, Inc.
Ву:
STATE OF WJ) County of)SS /1: classes Joseph Avarez Siemens Financial Services Vice President Portfolio Management
On this 2nd day of April 2008, personally appeared
To me personally known, who, being duly sworn, did
say that Me (he/she) is the Vice President of Siemens
Financial Services, Inc., and that said instrument was signed by authority of its board of directors, and
BEFORE ME;
Notary Public
Expiration:

CERTIFICATION

I, Robert W. Alvord, attorney licensed to practice in the State of New York and the District of Columbia, do hereby certify under penalty of perjury that I have compared the attached copy with the original thereof and have found the copy to be complete and identical in all respects to the original document.

Dated: 4 7 08

Robert W. Alvord